

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 24TH MAY 2007 / 3RD JY AISHTA 1929

OP.No. 36669 of 2002(M)

PETITIONER:

THE SECRETARY, CHAVAKKAD FIRKA
CO-OPERATIVE RURAL BANK F.NO. 1250, CHAVAKKAD,
THRISSUR DISTRICT

BY ADV. SRI.P.N.MOHANAN

RESPONDENTS:

1. THE INCOME TAX OFFICER (CIB),
OFFICE OF THE DEPUTY DIRECTOR OF INCOME TAX
(INVESTIGATION), AAYAKAR BHAVAN,
SAKTHAN THAMPURAN NAGAR, THRISSUR 680 001

2. THE COMMISSIONER OF INCOME TAX,
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD,
ERNAKULAM.

BY SC. SRI. GEORGE K GEORGE

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 24/05/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

ORDER ON CMP 61969 OF 2002 IN OP 36669 OF 2002

DISMISSED

24.5.2007

SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE CERTIFICATE ISSUED BY THE DEPARTMENT DATED 21.11.2002

EXT.P2 TRUE COPY OF THE COMMUNICATION LETTER DATED 30.9.2002 ISSUED BY THE FIRST RESPONDENT.

EXT.P3 TRUE COPY OF THE REPLY DATED 29.11.2002

EXT.P4 TRUE COPY OF THE NEWS PAPER NOTIFICATION DATED 22.8.1995

EXT.P5 TRUE COPY OF THE JUDGMENT IN OP NO. 12927 OF 1997 DATED 10.7.1998

RESPONDENTS' EXHIBITS: NIL

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 36669 OF 2002

Dated this the 24th day of May, 2007

JUDGMENT

The challenge in this O.P. is against notice issued under Section 133(6) of the Income-tax Act. Petitioner is a co-operative Society. The same issue raised in similar cases has been rejected by this Court in the decision in M.V. RAJENDRAN V. I.T.O., (2003) 260 I.T.R. 442. The said decision is confirmed by a Division Bench of this Court in KECHERY SERVICE CO.OP. BANK LTD. V. COMMISSIONER OF INCOME TAX, 263 I.T.R. 161. This O.P. is therefore dismissed following the above decisions.

(C.N.RAMACHANDRAN NAIR)
Judge

